



**ARKANSAS  
DEPARTMENT OF  
FINANCE AND  
ADMINISTRATION**

**REVENUE DIVISION**  
**Miscellaneous Tax**  
P. O. Box 896 - Room 2340  
Joel Y. Ledbetter Building  
Little Rock, Arkansas 72203  
Phone: 501-682-7187  
FAX: 501-682-1103  
<http://www.state.ar.us/dfa>

November 18, 2002

(Please print business name/address)

**NOTICE TO VENDING MACHINE OPERATORS**

Act 928 of the 1997 session of the General Assembly changed the tax reporting requirements for vending machine operators. Vending Machine Operators must choose one of the methods listed below for paying tax on their vending sales. The provisions of this act will be subject to the provisions of the Arkansas Tax Procedure Act, A.C.A. 26-18-101.

**OPTION 1:** I elect to pay Arkansas Sales and/or Use Tax to my vendor(s) on all purchases of merchandise that will be dispensed through vending machines. (This option will require the placement of a free BLUE DECAL, with your "assigned vendors number", on each vending device operated) (**Enter the number of machines below**)

**OPTION 2:** I elect to use a sales tax permit. This option will allow me to purchase merchandise for sale in vending machines tax exempt. This option does, however, require that I file monthly Sales and Use Tax reports and pay a five and one-half percent (5 ½%) **wholesale vending tax** on the purchase price of all merchandise sold through vending machines. If you do not currently have a Sales Tax Permit, application must be made, requiring the payment of fifty dollars (\$50.00). (This option will require the placement of a free BLUE DECAL, with your "assigned vendors number", on each vending device operated) (**Print Sales Tax Permit Number and number of machines below**)

**OPTION 3:** I elect to pay the decal fees provided by Act 928 of 1997 in lieu of paying sales taxes under the Provisions of Arkansas Code 26-52-101., et. Seq., or under the provisions of Arkansas Code 26-57-1001. et., seq., effective January 1, 1998. (Sales Tax Permit Required) If you do not currently have a Sales Tax Permit, application must be made, requiring the payment of fifty dollars (\$50.00). **With this option it will become necessary to file a monthly Sales and Use Tax Report. (Print Sales Tax Permit Number and number of machines below)**

**Circle** the method you desire to operate under, enter your Sales Tax Permit Number, and sign this notice and return it to the address listed above. Also, indicate the approximate number of vending machines owned and operated by you. If you select Option 1 or Option 2, Act 928 of 1997 Section (e) requires that you obtain an identifying decal from this department and affix to each vending device in a prominent place so as to identify that the owner/operator of the vending device has elected to pay the wholesale vending tax.

An operator who places a vending device in use without a valid vending decal or an identifying decal as required by sections 4 and 6 of Act 928 of 1997, shall be liable for the decal fee applicable plus any penalty assessed by this Act.

\_\_\_\_\_  
Signature of Owner/Operator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sales Tax Permit Number

\_\_\_\_\_  
Number of Machines

**Please return this election form to the address listed above**